<u>REMARKS</u>

The application has been carefully reviewed in light of the Office Action dated October 14, 2005. Claims 22 and 24 to 26 are in the application, with Claim 22 being independent. Claim 52 has been cancelled without prejudice. Claim 22 has been amended herein. Reconsideration and further examination are respectfully requested.

Claims 22, 24 to 26, and 52 were rejected under 35 U.S.C. § 103(a) over Applicants' allegedly admitted prior art (Fig. 38 and pages 1 to 4 of the specification) in view of U.S. Patent No. 6,025,237 (Choi) and U.S. Patent No. 5,786,620 (Richards). The rejection is respectfully traversed.

According to a feature of the invention as recited by Claim 22, the source region is formed by utilizing the first gate electrode as a mask such that the source region extends from beneath the first gate electrode to beneath a second gate electrode formed on the gate insulator film.

Choi is not seen to disclose at least the foregoing feature.

The Office Action takes the position that Choi's ion implanted layer 16 corresponds to the source region of the present invention. However, this layer has a break in it due to the use of the photoresist 68 as a mask. See Fig. 11 of Choi. As a result, neither of source regions 16a and 16b extends from beneath one gate electrode to beneath another. See Fig. 13 of Choi.

According to another feature of the invention as recited by Claim 22, the drain region is formed with a mask to offset the drain region from the first gate electrode.

Choi is also not seen to teach or suggest this feature.

Applicants' allegedly admitted prior art and Richards are not seen to remedy the deficiencies of Choi.

The dependent claims are also submitted to be patentable because they set forth additional aspects of the present invention and are dependent from the independent claim discussed above. Therefore, separate and individual consideration of each dependent claim is respectfully requested.

REQUEST FOR INTERVIEW

If upon consideration of this Amendment, the Examiner still has concerns as to the patentability of the claims, Applicants respectfully request that the Examiner contact Applicants' undersigned representative to arrange an interview.

<u>CONCLUSION</u>

The application is believed to be in condition for allowance, and a Notice of Allowance is respectfully requested.

Applicants' undersigned attorney may be reached in our Costa Mesa,

California office by telephone at (714) 540-8700. All correspondence should be directed to
our address given below.

Respectfully submitted,

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